

FIG. 1

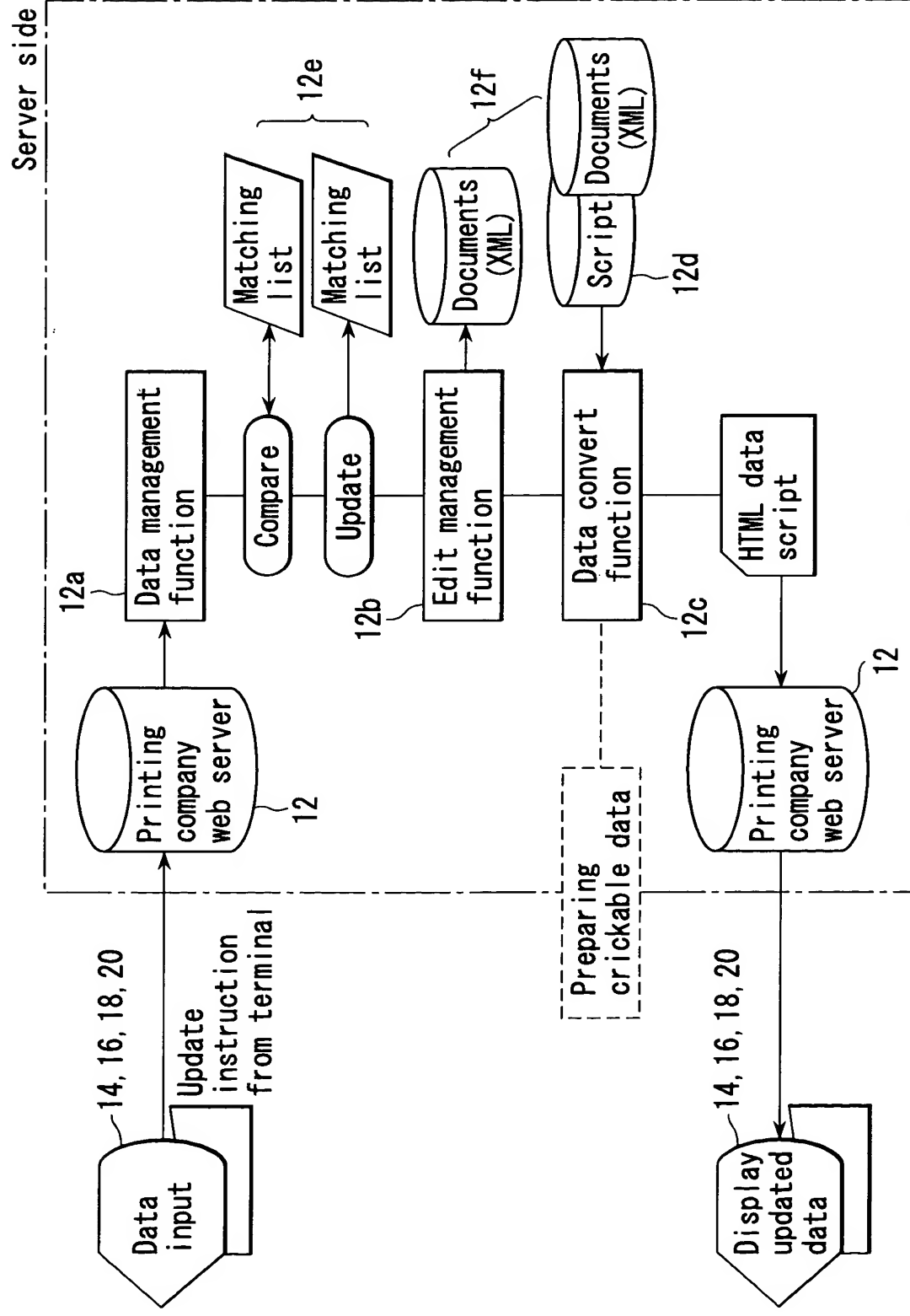


FIG. 2

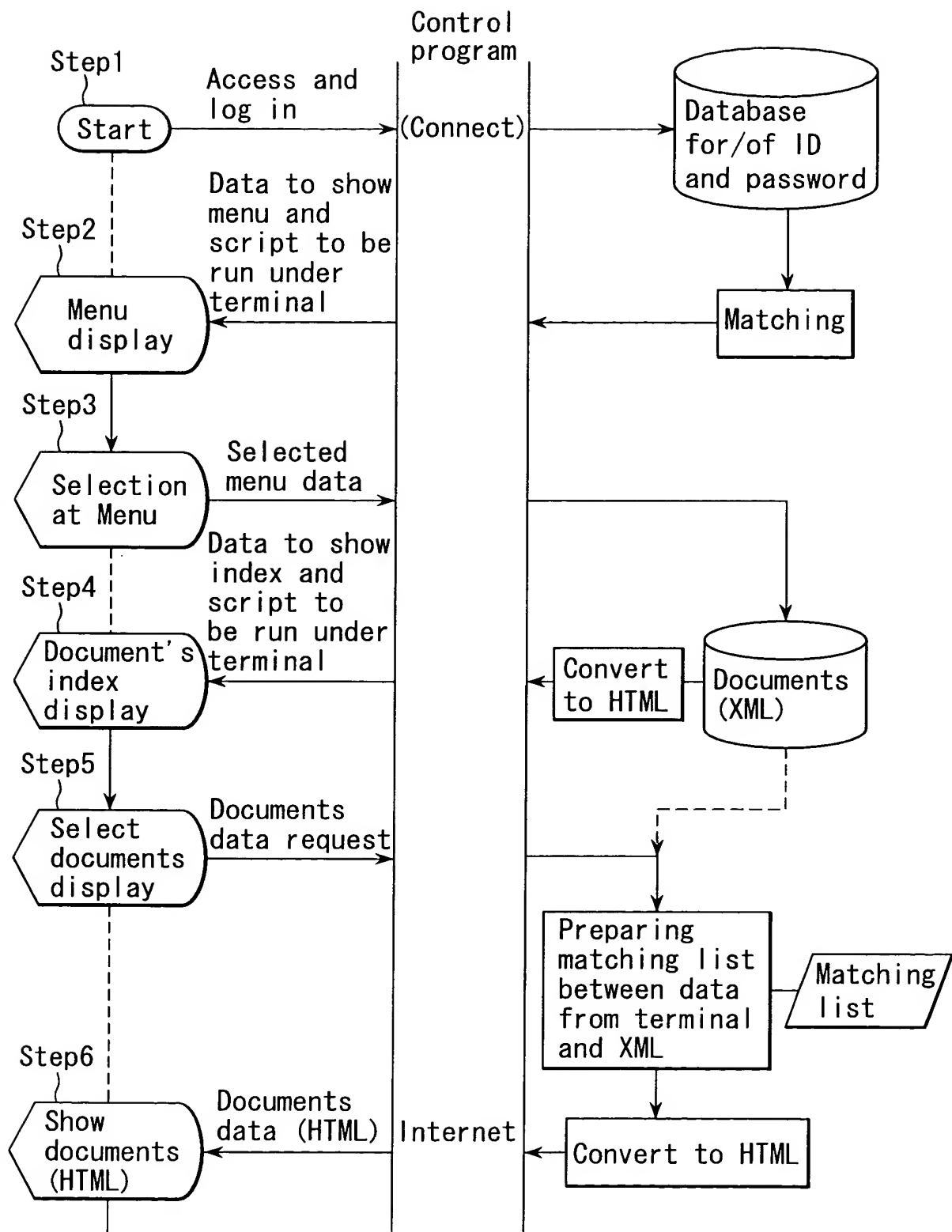


FIG. 3A

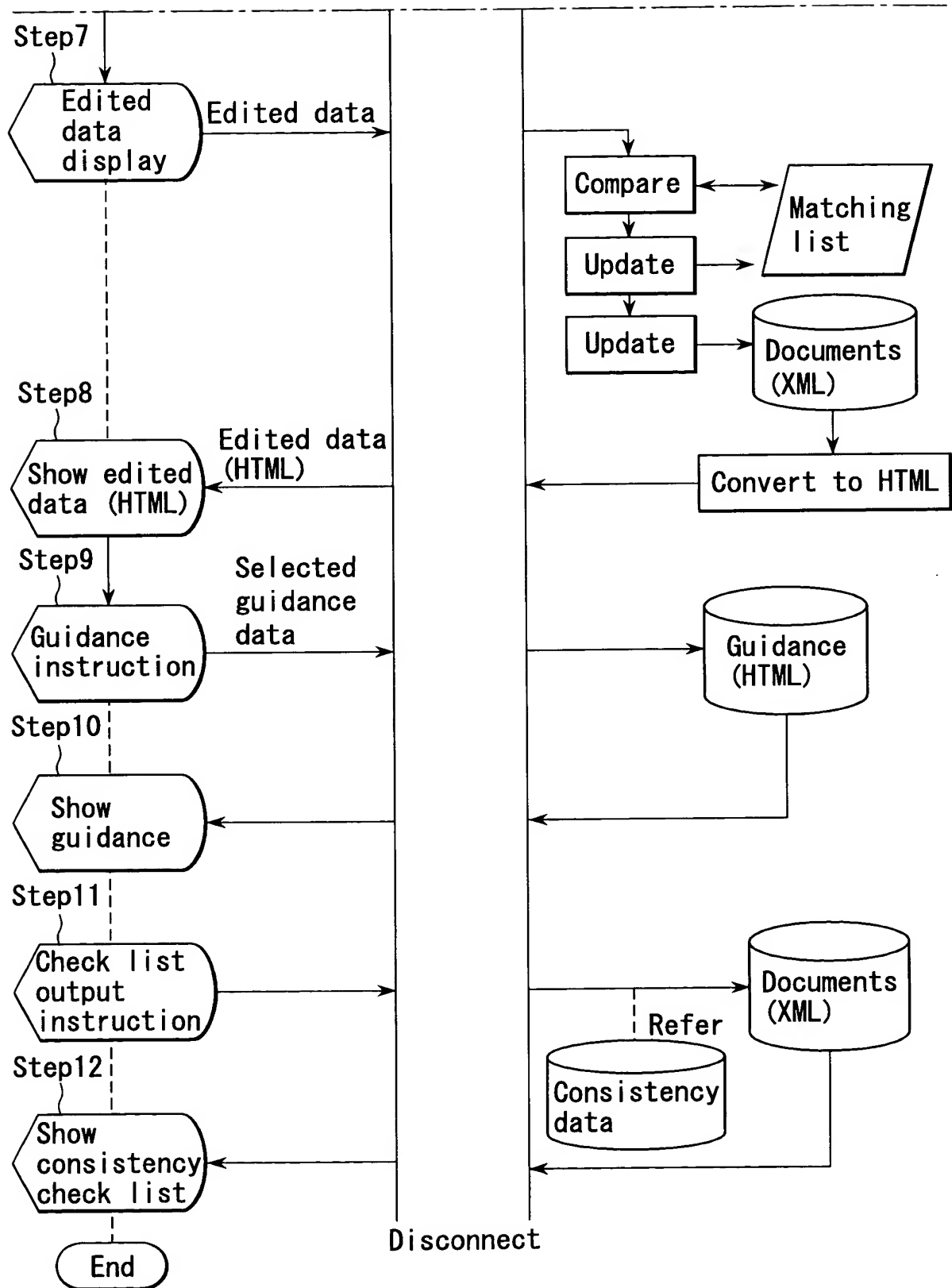


FIG. 3B

<div>Password</div>		Edits Main menu		<div>Log out</div>
Selected		<div>xxxxx ABC Corporation 3/31/2001 Annual report</div>		
<div>1. Edit</div> <div>2. Output</div> <div> ○ Report preparation</div> <div> ○ Check list</div> <div>3. Control</div> <div> ○ Documents status</div>		<div>Customer's information</div> <div>Company's name</div> <div>Industry</div> <div>Consolidation</div> <div>Year end</div> <div>Unit</div> <div>ABC Corporation</div> <div>Electronics</div> <div>Yes</div> <div>March 31</div> <div>Thousands of Yen</div>		

FIG. 4

Selected "ABC Corporation" and "Annual report" at main menu

<div>ABC Corporation Annual report</div> <div>Edit index</div> <div>Cover</div> <div>Company information</div> <div>1 Company outline</div> <div>1. Financial data highlights</div> <div>(1) Highlights – consolidation</div> <div>(2) Highlights – parent company</div> <div>2. History</div> <div>3. Business contents</div> <div>4. Affiliated companies</div> <div>5. Employees</div> <div>2 Business</div> <div>1. Outline</div> <div>2. Production, order and sales</div> <div>3. Company's target</div> <div>4. Material contracts</div> <div>5. Research and development</div>	<div>View</div> <div>Input</div> <div>Format</div> <div>Add/Del</div> <div>Update</div> <div>Click documents title</div> <div>View Change</div> <div>Menu</div> <div>Log out</div>
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FIG. 5A

Selected "Trend of stock price" in index pane

ABC Corporation Annual report		<div>View</div> <div>Input</div> <div>Format</div> <div>Add/Del</div> <div>Update</div>																			
<div>Edit index</div> <p>Cover</p> <p>Company information</p> <p>1 Company outline</p> <p>1. Financial data highlights</p> <p>(1) Highlights - consolidation</p> <p>(2) Highlights - parent company</p> <p>2. History</p> <p>3. Business contents</p> <p>4. Affiliated companies</p> <p>5. Employees</p> <p>2. Treasury stock</p> <p>3. Dividends policy</p> <p>4. Trend of stock price</p>		<p>4. Trend of stock price</p> <table border="1"><thead><tr><th>Month</th><th>April, 2001</th><th>May</th><th>June</th><th>July</th></tr></thead><tbody><tr><td>High</td><td></td><td></td><td></td><td></td></tr><tr><td>Low</td><td></td><td></td><td></td><td></td></tr></tbody></table> <p>Note stock price was quoted from Tokyo Stock exchange.</p>					Month	April, 2001	May	June	July	High					Low				
Month	April, 2001	May	June	July																	
High																					
Low																					
		<div>View Change</div>	<div>Menu</div>	<div>Log out</div>																	

Selected

FIG. 5B

Input mode
Input-field is shown in the table.

ABC Corporation
Annual report
Edit index

Cover
Company information

1 Company outline
1. Financial data highlights
 (1) Highlights - consolidation
 (2) Highlights - parent company
2. History
3. Business contents
4. Affiliated companies
5. Employees
2. Treasury stock
3. Dividends policy
4. Trend of stock price

ViewInputFormatAdd/DelUpdate

4. Trend of stock price

Month	April, 2001	May	June	July
High				
Low				

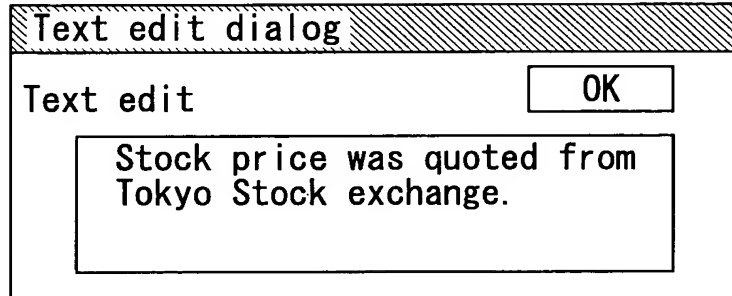
Note Stock price was quoted from Tokyo Stock exchange.

ViewChangeMenuLog out

Sub-window to edit text is shown
when the targer text was clicked

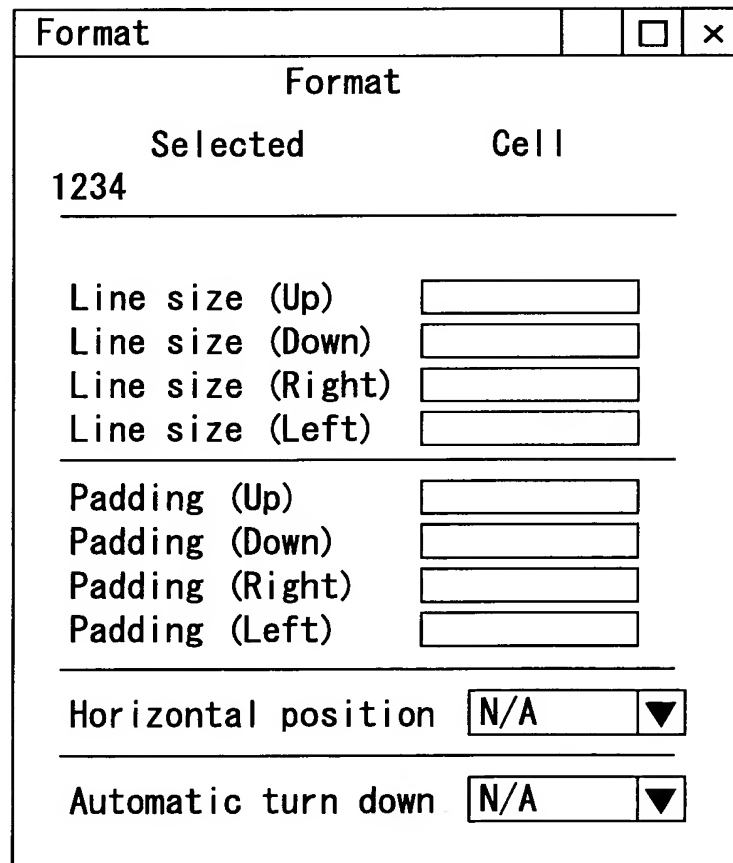
FIG. 6A

Sub-window to edit text



A dialog box titled "Text edit dialog" with a hatched title bar. Inside, the text "Text edit" is on the left and an "OK" button is on the right. Below this is a text area containing the text "Stock price was quoted from Tokyo Stock exchange."

FIG. 6B



A dialog box titled "Format" with a standard window title bar (minimize, maximize, close buttons). The main content area is titled "Format" and contains a table with two columns: "Selected" and "Cell". The "Selected" column contains the text "1234". Below the table are four groups of settings, each with a label and a text input field:

Selected	Cell
1234	

Line size (Up) [input field]
Line size (Down) [input field]
Line size (Right) [input field]
Line size (Left) [input field]

Padding (Up) [input field]
Padding (Down) [input field]
Padding (Right) [input field]
Padding (Left) [input field]

Horizontal position [N/A] [dropdown arrow]

Automatic turn down [N/A] [dropdown arrow]

FIG. 7B

ABC Corporation
Annual report

Edit index

Cover
Company information
1 Company outline
1. Financial data highlights
 (1) Highlights - consolidation
 (2) Highlights - parent company
2. History
3. Business contents
4. Affiliated companies
5. Employees
.
.
2. Treasury stock
3. Dividends policy
4. Trend of stock price

ViewInputFormatAdd/DelUpdate

4. Trend of stock price

MonthApril, 2001MayJuneJuly

High

Low

Note Stock price was quoted from Tokyo Stock exchange.

Green pinRepresents document

Orange pinRepresents table

Yellow pinRepresents column

Blue pinRepresents row

Gray pinRepresents cell

Every object has graphical pin under format mode as follows

FIG. 7A

Consistency check List

Documents				Counter documents					Method	Difference	
Title	Period	Accounts	Amount	Unit	Title	Period	Accounts	Amount	Unit		
Highl ights -con.	Previous	Sales	126, 500	Thousands Yen	Income statement	Previous	Sales	126, 500	Thousands Yen	=	0
Highl ights -con.	Current	Sales	158, 200	Thousands Yen	Income statement	Current	Sales	158, 200	Thousands Yen	=	0
Highl ights -con.	Previous	Ordinary profit	12, 600	Thousands Yen	Income statement	Previous	Ordinary profit	12, 600	Thousands Yen	=	0
Highl ights -con.	Current	Ordinary profit	24, 800	Thousands Yen	Income statement	Current	Ordinary profit	24, 800	Thousands Yen	=	0
Highl ights -con.	Previous	Net income	1, 100	Thousands Yen	Income statement	Previous	Net income	1, 100	Thousands Yen	=	0
Highl ights -con.	Current	Net income	1, 800	Thousands Yen	Income statement	Current	Net income	1, 800	Thousands Yen	=	0
Highl ights -con.	Previous	Net assets	68, 512	Thousands Yen	Income statement	Previous	Net assets	68, 512	Thousands Yen	=	0
Highl ights -con.	Current	Net assets	79, 658	Thousands Yen	Income statement	Current	Net assets	79, 658	Thousands Yen	=	0
Highl ights -con.	Previous	Total assets	135, 680	Thousands Yen	Income statement	Previous	Total assets	135, 680	Thousands Yen	=	0
Highl ights -con.	Current	Total assets	143, 250	Thousands Yen	Income statement	Current	Total assets	143, 250	Thousands Yen	=	0
Highl ights -con.	Previous	Equity ratio	50%	%	Balance sheet	Previous	Equity ratio	50%	%	=	0
Highl ights -con.	Current	Equity ratio	56%	%	Balance sheet	Current	Equity ratio	56%	%	=	0

FIG. 8

FIG. 9A

<p>Lease payments</p> <p>Equivalents to accumulated</p> <p>(4) Computation method of equivalents to depreciation</p> <p>Based on straight line method.</p> <p>2. Operationing lease transaction</p> <p>Accrued lease payable</p> <p>Current</p> <p>Over 1 year</p> <p>Total</p>	<p>1,388 Millions yen</p> <p>1,388 Millions yen</p> <p>1,388 Millions yen</p> <p>1,665 Millions yen</p> <p>234 Millions yen</p> <p>235 Millions yen</p> <p>469</p>
<p>Lease payments</p> <p>Equivalents to accumulated</p> <p>(4) Computation method of equivalents to depreciation</p> <p>Based on straight line method.</p> <p>2. Operationing lease transaction</p> <p>Accrued lease payable</p> <p>Current</p> <p>Over 1 year</p> <p>Total</p>	<p>1,388 Millions yen</p> <p>1,388 Millions yen</p> <p>1,388 Millions yen</p> <p>1,665 Millions yen</p> <p>234 Millions yen</p> <p>235 Millions yen</p> <p>469</p>

FIG. 9B

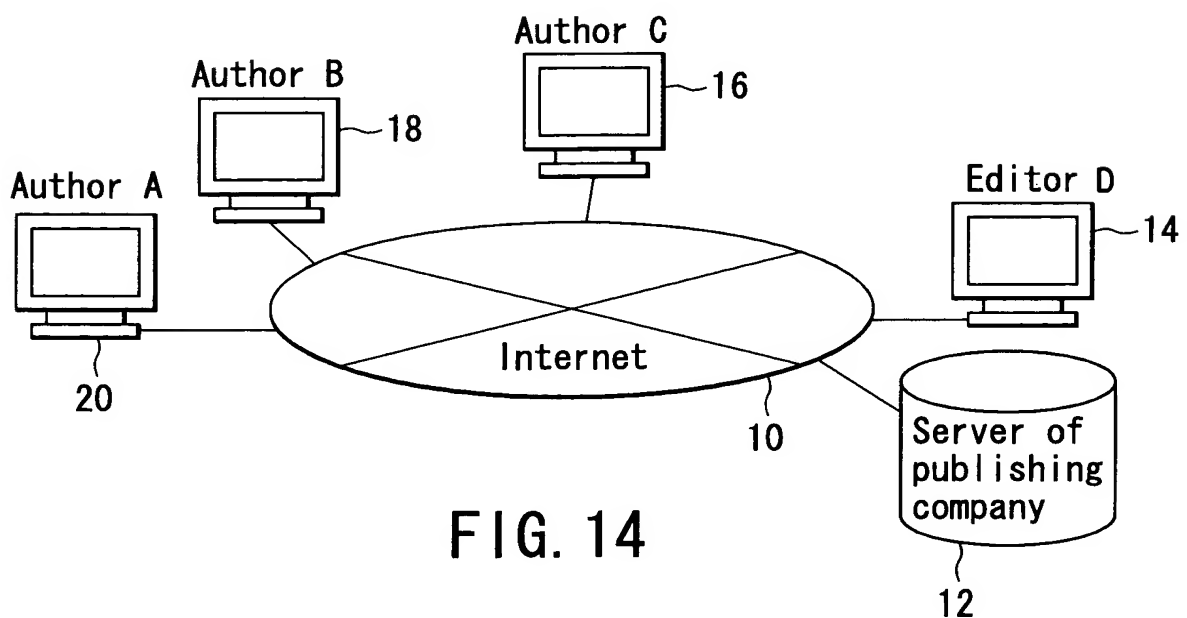
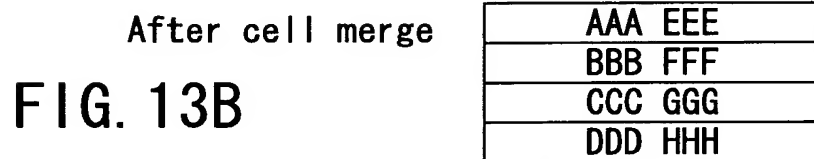
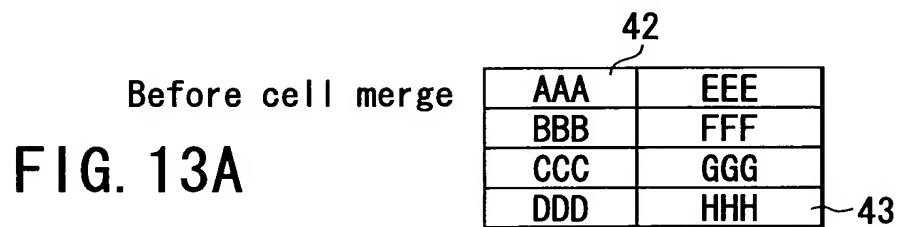
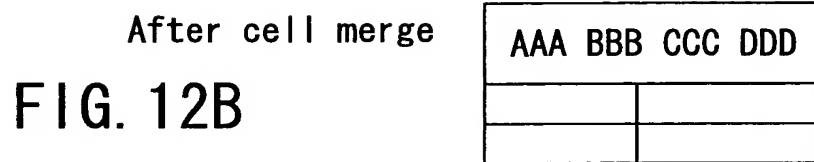
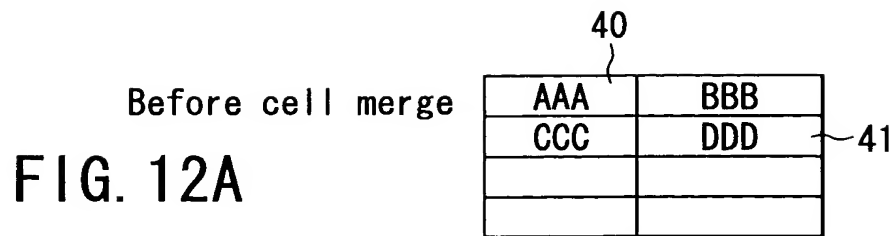
2

21			Accounts	Previous period	Current period
			Current asstes	3, 700	4, 440
			Cash and deposits	1, 200	1, 600
22			Accounts receivable-trade	2, 500	2, 800
			Fixed assets	5, 290	4, 800
			Tangible fixed assets	2, 180	2, 050
23			Machinery	800	750
			Buildings and structures	1, 380	1, 300
			Intangible fixed assets	1, 060	1, 000
24			Telephone rights	200	200
			Software	800	800
			Investments and other	2, 050	1, 750
25			Investment securities	950	950
			Long-term loan receivable	1, 100	800
			Deferred assets	700	630
26			Stock issuance expenses	200	180
			Business commencement	500	450

FIG. 10

30	31	31																			
		Current period																			
		Communication	Machinery	Others	Total	EJE	Consolidation														
	I. Sales and operating profit																				
	Sales																				
	(1) Sales to customers	375,048	372,649	275,871	1,023,568	0	1,023,568														
	(2) Internal sales or transfer	14,019	61	22,034	36,114	-41,715	-5,601														
	Total	389,067	372,710	297,905	1,059,682	-41,715	1,017,967														
	Operating expenses	375,282	359,127	276,080	1,010,489	-41,677	8,888,888														
	Operating profit (loss)	13,785	13,583	21,825	49,193	-38	49,155														
	II. Total assets, depreciation and capital expenditure																				
	Total assets	374,460	169,444	272,617	816,521	204,759	1,021,280														
	Depreciation	27,353	5,896	17,435	50,684	1,961	52,645														
	Capital expenditure	26,572	6,273	23,395	56,240	4,163	60,403														

30	31	32	32						
			Current period						
			As of March 31, 2001						
			Communication	Machinery	Others	Total	EJE	Consolidation	Connection
I. Sales and operating profit									
Sales									
(1) Sales to customers			375,048	372,649	148,277	275,871	1,171,845	0	1,171,845
(2) Internal sales or transfer			14,019	61	5,601	22,034	41,715	-41,715	0
Total			389,067	372,710	153,878	297,905	1,213,560	-41,715	1,171,845
Operating expenses			375,282	359,127	151,797	276,080	1,162,286	-41,677	8,888,888
Operating profit (loss)			13,785	13,583	2,081	21,825	51,274	-38	51,236
II. Total assets, depreciation and capital expenditure									
Total assets			374,460	169,444	163,969	272,617	980,490	204,759	1,185,249
Depreciation			27,353	5,896	11,200	17,435	61,884	1,961	63,845
Capital expenditure			26,572	6,273	10,058	23,395	66,298	4,163	70,461



<div><Elementary accounting></div> <div>Chap1 What is accounting ? Sec1 Start of accounting Sec2 Double accounting Sec3 Profit</div> <div>Chap2 Financial statements</div> <div>Chap3 Cash flow</div> <div>Chap4 Analysis</div> <div>.</div> <div>.</div> <div>.</div> <div>.</div> <div>.</div> <div>.</div>	<div><div>View</div><div>Input</div><div>Format</div><div>Add/Del</div><div>Update</div></div> <div>Chap2 Financial statements</div> <div>Financial statements is composed of balance sheets, income statement and cash flow statements.</div> <div><Balance sheets - sample></div> <table><tr><th colspan="2">Assets</th><th colspan="2">Liabilities·Equity</th></tr><tr><td colspan="2">Current assets</td><td colspan="2">Current liabilities</td></tr><tr><td>Cash</td><td>100, 000</td><td>Accounts payable</td><td>356, 000</td></tr><tr><td>Securities</td><td>25, 000</td><td>Borrowings</td><td>500, 000</td></tr><tr><td>Accounts receivable</td><td>300, 000</td><td>Deposit</td><td>3, 000</td></tr><tr><td>Inventories</td><td>450, 000</td><td></td><td></td></tr><tr><td>.</td><td>.</td><td>.</td><td>.</td></tr><tr><td>.</td><td>.</td><td>.</td><td>.</td></tr><tr><td>.</td><td>.</td><td>.</td><td>.</td></tr><tr><td>Total</td><td>2, 560, 000</td><td>Total</td><td>2, 560, 000</td></tr></table>	Assets		Liabilities·Equity		Current assets		Current liabilities		Cash	100, 000	Accounts payable	356, 000	Securities	25, 000	Borrowings	500, 000	Accounts receivable	300, 000	Deposit	3, 000	Inventories	450, 000			Total	2, 560, 000	Total	2, 560, 000
Assets		Liabilities·Equity																																							
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Total	2, 560, 000	Total	2, 560, 000																																						

FIG. 15A

<Elementary accounting>

Chap1 What is accounting ?

Sec1 Start of accounting

Sec2 Double accounting

Sec3 Profit

Chap2 Financial statements

Chap3 Cash flow

Chap4 Analysis

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View

Input

Format

Add/Del

Update

Chap2 Financial statements

Financial statements is composed of balance sheets, income statement and cash flow statements.

<Balance sheets - sample>

Assets		Liabilities·Equity	
Current assets		Current liabilities	
Cash	100, 000	Accounts payable	356, 000
Securities	25, 000	Borrowings	500, 000
Accounts receivable	300, 000	Deposit	3, 000
Inventories	450, 000		.
.	.		.
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.	.		.
Total	2, 560, 000	Total	2, 560, 000

FIG. 15B

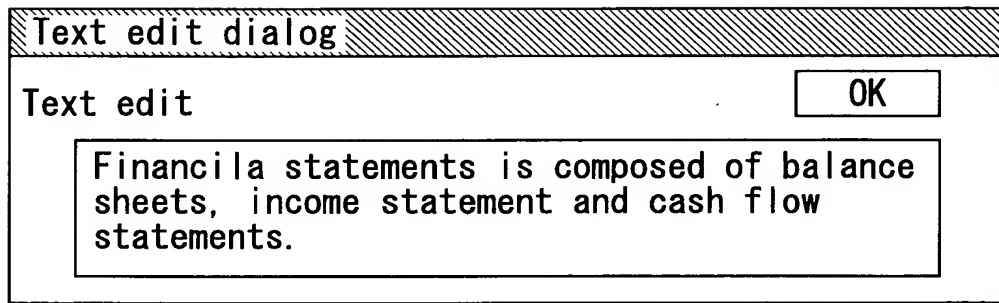


FIG. 16A

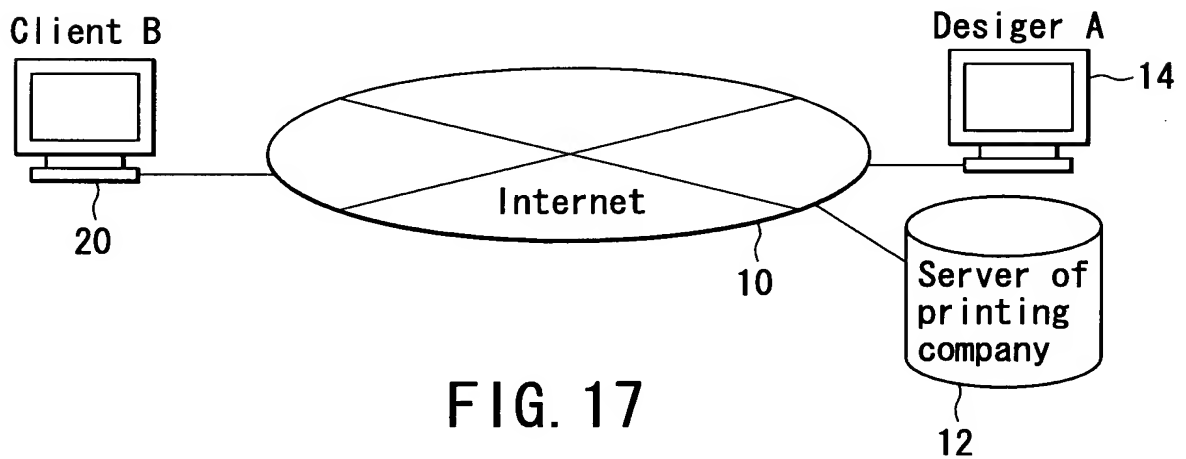


FIG. 17

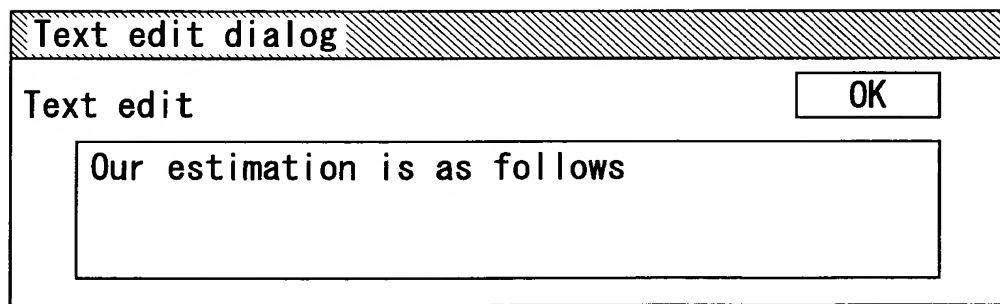


FIG. 19A

<Elementary accounting> Chap1 What is accounting ? Sec1 Start of accounting Sec2 Double accounting Sec3 Profit Chap2 Financial statements Chap3 Cash flow Chap4 Analysis	<div> <div>View</div> <div>Input</div> <div>Format</div> <div>Add/Del</div> <div>Update</div> </div>																																										
	<div> <div>Chap2 Financial statements</div> <div> Financial statements is composed of balance sheets, income statement and cash flow statements. </div> <div><Balance sheets - sample></div> <table border="1"> <tr> <td>Assets</td> <td></td> <td>Liabilities-Equity</td> <td></td> </tr> <tr> <td>Current assets</td> <td></td> <td>Current liabilities</td> <td></td> </tr> <tr> <td>Cash</td> <td>100, 000</td> <td>Accounts payable</td> <td>356, 000</td> </tr> <tr> <td>Securities</td> <td>25, 000</td> <td>Borrowings</td> <td>500, 000</td> </tr> <tr> <td>Accounts receivable</td> <td>300, 000</td> <td>Deposit</td> <td>3, 000</td> </tr> <tr> <td>Inventories</td> <td>450, 000</td> <td></td> <td>.</td> </tr> <tr> <td>.</td> <td>.</td> <td></td> <td>.</td> </tr> <tr> <td>.</td> <td>.</td> <td></td> <td>.</td> </tr> <tr> <td>.</td> <td>.</td> <td></td> <td>.</td> </tr> <tr> <td>Total</td> <td>2, 560, 000</td> <td>Total</td> <td>2, 560, 000</td> </tr> </table> </div>				Assets		Liabilities-Equity		Current assets		Current liabilities		Cash	100, 000	Accounts payable	356, 000	Securities	25, 000	Borrowings	500, 000	Accounts receivable	300, 000	Deposit	3, 000	Inventories	450, 000		Total	2, 560, 000	Total
Assets		Liabilities-Equity																																									
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Total	2, 560, 000	Total	2, 560, 000																																								

FIG. 16B

Estimate sheet Estimate 1 Estimate 2 Estimate 3 Order sheet Invoice Receipt	<div>ViewInputFormatAdd/DelUpdate</div>																																										
	<div>Estimate 1</div> <div>Estimate sheet</div> <div>XXXXX Co., Ltd. Mr. XXXXX</div> <div>ABC Corporation</div> <div>Our estimation is as follows</div> <table border="1"><thead><tr><th>Description</th><th>Quantity</th><th>Unit price</th><th>Amount</th></tr></thead><tbody><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td colspan="3">Sub total</td><td></td></tr><tr><td colspan="3">Sales tax</td><td></td></tr><tr><td colspan="3">Total</td><td></td></tr></tbody></table>				Description	Quantity	Unit price	Amount																									Sub total				Sales tax				Total		
Description	Quantity	Unit price	Amount																																								
Sub total																																											
Sales tax																																											
Total																																											

FIG. 18A

Estimate sheet

Estimate 1

Estimate 2

Estimate 3

Order sheet

Invoice

Receipt

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View

Input

Format

Add/del

Update

Estimate sheet

XXXXX Co., Ltd.

Mr. XXXXX

ABC Corporation

Our estimation is as follows

Description	Quantity	Unit price	Amount
Sub total			
Sales tax			
Total			

Estimate sheet
Estimate 1
Estimate 2
Estimate 3
Order sheet
Invoice
Receipt
.

View

Input

Format

Add/Del

Update

Estimate 1

XXXX Co., Ltd.

Mr. XXXX

ABC Corporation

Our estimation is as follows

Description	Quantity	Unit price	Amount
		Sub total	
		Sales tax	
		Total	

FIG. 19B

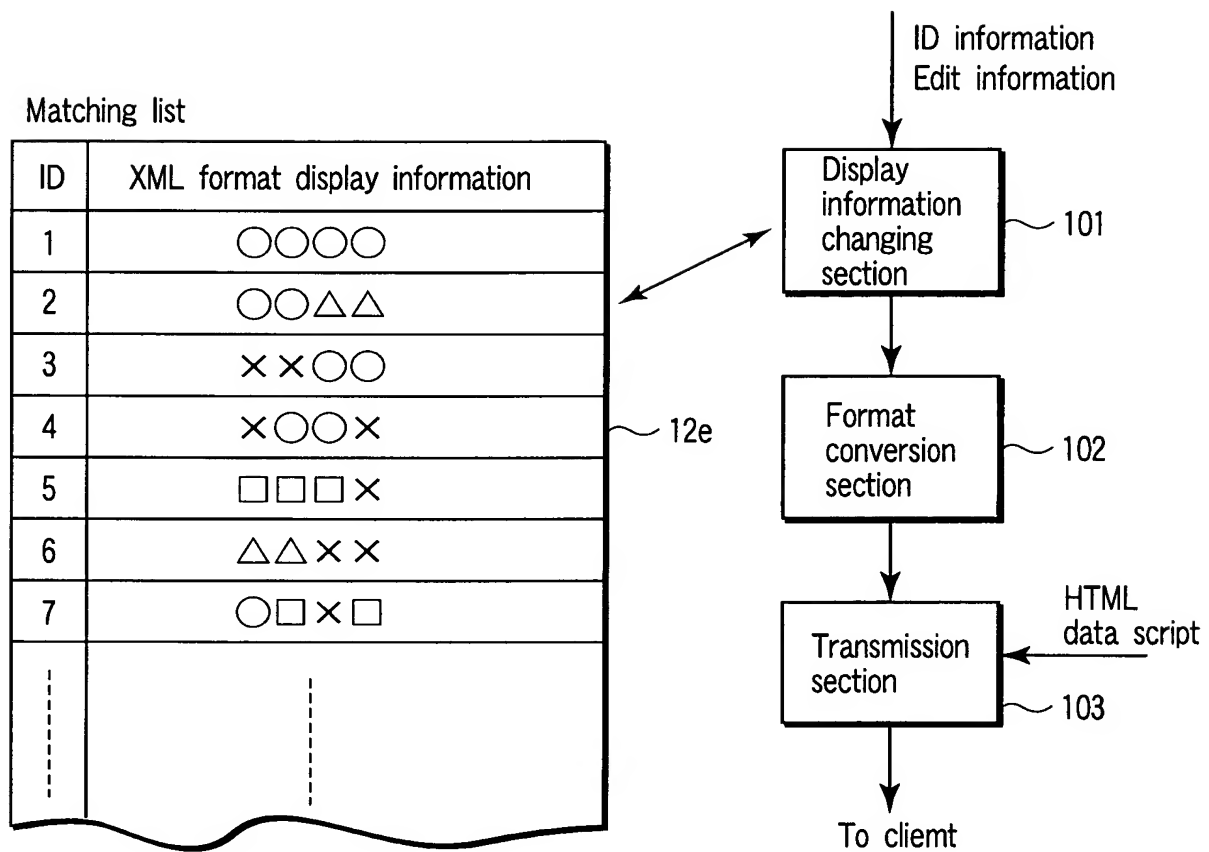


FIG. 20